

# THE CANADIAN CHARTERED ACCOUNTANT

**Index to volume 95  
July to December 1969**

## Topical Index Repertoire par sujets

### Accountants' office

Management approach to client services  
(Pract For) (Aug) 121

### Accounting

Accounting for pension funds — registered retirement pension plans, R. S. DeMone (Oct) 255

Comptable et l'ordinateur, Le, J.-G. Rousseau (Oct) 274

Évolution du rôle de la comptabilité, L', A. J. H. Enthoven, (Sept) 182

### Accounting abroad department

(July) 52, (Sept) 193, (Nov) 377

### Accounting profession

Canada in 30 years—implications for the accounting profession, J. R. Petrie (July) 12

Case for the chartered accountant in public life, A (Sept) 202

Gouvernement et la profession comptable, Le (Edit) (Oct) 273

Government and the accounting profession (Edit) (Oct) 249

### Accounting research

Proposed Research Recommendations "Earnings per Share" (Quotable quotes) (July) 41

### Accounting research department

Ed. by Gertrude Mulcahy

Accountants International Study Group (Sept) 195

Accounting for business combinations—purchases v. poolings (Aug) 118

Financial reporting by diversified companies—Part I (Oct) 286  
Part II (Dec) 444

New Research Recommendations releases (Nov) 363

Research and Audit Technique Studies—their objective, status and development (July) 54

### Achalandage

L'achalandage n'est pas un actif, O. Croteau (July) 34

### Auditing/Vérification

Audit tests of computerized systems (Ed. & Train) (Sept) 206

Disclosure of budgeted financial statements, C. L. Mitchell (Nov) 326

Look at audit committees and the auditor's independence, A. W. P. Wallace (July) 17

Statutory audit and small, closely held companies, The, D. J. Matthews and I. L. Rosen (Oct) 263

Vérification statutaire et la petite compagnie appartenant à un groupe restreint d'actionnaires, La, D. J. Matthews et I. L. Rosen (Nov) 345

### Behavioural science

Behavioural science and business—the changing scene, W. H. Read (Sept) 158

### Business forecasting

Canada in 30 years—implications for the accounting profession, J. R. Petrie (July) 12

Financial forecasting—a part of the accountant's professional work, M. O. Alexander (Oct) 259

### Canadian Institute CAS

Banff Conference 1969 (N and E) (Oct) 224

CICA Council elects honorary member (N and E) (July) 4

Horizon 2000 (N and E) (Sept) 144

Staff appointments (N and E) (Aug) 80

UBC hosts C. L. King Memorial Lecture (N and E) (Nov) 312

### Combinations

Accounting for business combinations—purchases v. poolings (Acctg Res) (Aug) 118

### Compensation

Executive pension and deferred compensation plans, H. J. Crofts (July) 20

### Defalcations

Defalcations—the increasing trend, A. W. Despard (Nov) 336

### Distribution

Physical distribution in Canada today—theory and practice, F. R. Denham (Dec) 425

### Editorials/Editoriaux

Adieu (July) 11 and 33

Communication and the accountant (Sept) 157

Comptable et la communication, Le (Sept) 181

Ethics? (Nov) 325

Éthique? (Nov) 344

Fiscalité, quo vadis? (Dec) 435

Taxation—quo vadis? (Dec) 407

Gouvernement et la profession comptable, Le (Oct) 273

Government and the accounting profession (Oct) 249

Le "pifomètre" ne suffit plus (Aug) 106

The seat is out (Aug) 87

### Education and training department

Ed. by G. C. Gray

Antecedents of double entry bookkeeping, The (Dec) 450

Audit tests of computerized systems (Sept) 206

Changes of year-end (Oct) 292

Controls surrounding data processing (Nov) 383

Should an unprofitable division be closed? (Oct) 293

### Electronic data processing/Informatique

Comptable et l'ordinateur, Le, J.-G. Rousseau (Oct) 274

Computer data banks and the future (Fin and Inv) (July) 60

Computer services industry—feast or famine? (Fin and Inv) (Sept) 204

Informatique et la comptabilité, L', M. R. Ouellette (Dec) 436

Leasing management and the computer, G. D. G. Grosset (Sept) 173

New computer concepts increase the user's choices (Quotable quotes) (Nov) 359

Opening the communications channel: the Auditape System, G. R. Meikle (Dec) 415

Use of quantitative models in computer evaluation, The, B. Schwab (July) 26

### Finance and investment department

Ed. by J. D. Grant

Computer data banks and the future (July) 60

Computer services industry—feast or famine? (Sept) 204

A look into the Canadian '70s (Nov) 366

### Financial statements

Disclosure of budgeted financial statements, C. L. Mitchell (Nov) 326

### Firm/member announcements

(July) 69, (Aug) 135, (Sept) 212, (Oct) 302, (Nov) 386, (Dec) 459

### Goodwill

Goodwill in an accounting practice (Pract For) (Oct) 295

### Insurance

Leasing—insurance requirements, W. R. Richmond (July) 30

Loss of health—benefits and costs, A. G. Taylor (Sept) 177

### Investment

Proposal of risk analysis, A. A. Bercezi and J. M. Ventura (Aug) 88

### Issue in focus

Investigation, search and seizure provisions and privileged communications (Sept) 191

Proposed taxation recommendations (Sept) 186

Task Force 2000—Progress report (Oct) 278

### Leases

Financing through sales and leaseback of real estate, E. N. Yarmon (Aug) 103

Leasing—insurance requirements, W. R. Richmond (July) 30

Leasing management and the computer, G. D. G. Grosset (Sept) 173

# THE CANADIAN CHARTERED ACCOUNTANT

**Index to volume 95  
July to December 1969**

## Topical Index Repertoire par sujets

### Accountants' office

Management approach to client services  
(Pract For) (Aug) 121

### Accounting

Accounting for pension funds — registered retirement pension plans, R. S. DeMone (Oct) 255

Comptable et l'ordinateur, Le, J.-G. Rousseau (Oct) 274

Évolution du rôle de la comptabilité, L', A. J. H. Enthoven, (Sept) 182

### Accounting abroad department

(July) 52, (Sept) 193, (Nov) 377

### Accounting profession

Canada in 30 years—implications for the accounting profession, J. R. Petrie (July) 12

Case for the chartered accountant in public life, A (Sept) 202

Gouvernement et la profession comptable, Le (Edit) (Oct) 273

Government and the accounting profession (Edit) (Oct) 249

### Accounting research

Proposed Research Recommendations "Earnings per Share" (Quotable quotes) (July) 41

### Accounting research department

Ed. by Gertrude Mulcahy

Accountants International Study Group (Sept) 195

Accounting for business combinations—purchases v. poolings (Aug) 118

Financial reporting by diversified companies—Part I (Oct) 286  
Part II (Dec) 444

New Research Recommendations releases (Nov) 363

Research and Audit Technique Studies—their objective, status and development (July) 54

### Achalandage

L'achalandage n'est pas un actif, O. Croteau (July) 34

### Auditing/Vérification

Audit tests of computerized systems (Ed. & Train) (Sept) 206

Disclosure of budgeted financial statements, C. L. Mitchell (Nov) 326

Look at audit committees and the auditor's independence, A. W. P. Wallace (July) 17

Statutory audit and small, closely held companies, The, D. J. Matthews and I. L. Rosen (Oct) 263

Vérification statutaire et la petite compagnie appartenant à un groupe restreint d'actionnaires, La, D. J. Matthews et I. L. Rosen (Nov) 345

### Behavioural science

Behavioural science and business—the changing scene, W. H. Read (Sept) 158

### Business forecasting

Canada in 30 years—implications for the accounting profession, J. R. Petrie (July) 12

Financial forecasting—a part of the accountant's professional work, M. O. Alexander (Oct) 259

### Canadian Institute CAS

Banff Conference 1969 (N and E) (Oct) 224

CICA Council elects honorary member (N and E) (July) 4

Horizon 2000 (N and E) (Sept) 144

Staff appointments (N and E) (Aug) 80

UBC hosts C. L. King Memorial Lecture (N and E) (Nov) 312

### Combinations

Accounting for business combinations—purchases v. poolings (Acctg Res) (Aug) 118

### Compensation

Executive pension and deferred compensation plans, H. J. Crofts (July) 20

### Defalcations

Defalcations—the increasing trend, A. W. Despard (Nov) 336

### Distribution

Physical distribution in Canada today—theory and practice, F. R. Denham (Dec) 425

### Editorials/Editoriaux

Adieu (July) 11 and 33

Communication and the accountant (Sept) 157

Comptable et la communication, Le (Sept) 181

Ethics? (Nov) 325

Éthique? (Nov) 344

Fiscalité, quo vadis? (Dec) 435

Taxation—quo vadis? (Dec) 407

Gouvernement et la profession comptable, Le (Oct) 273

Government and the accounting profession (Oct) 249

Le "pifomètre" ne suffit plus (Aug) 106

The seat is out (Aug) 87

### Education and training department

Ed. by G. C. Gray

Antecedents of double entry bookkeeping, The (Dec) 450

Audit tests of computerized systems (Sept) 206

Changes of year-end (Oct) 292

Controls surrounding data processing (Nov) 383

Should an unprofitable division be closed? (Oct) 293

### Electronic data processing/Informatique

Comptable et l'ordinateur, Le, J.-G. Rousseau (Oct) 274

Computer data banks and the future (Fin and Inv) (July) 60

Computer services industry—feast or famine? (Fin and Inv) (Sept) 204

Informatique et la comptabilité, L', M. R. Ouellette (Dec) 436

Leasing management and the computer, G. D. G. Grosset (Sept) 173

New computer concepts increase the user's choices (Quotable quotes) (Nov) 359

Opening the communications channel: the Auditape System, G. R. Meikle (Dec) 415

Use of quantitative models in computer evaluation, The, B. Schwab (July) 26

### Finance and investment department

Ed. by J. D. Grant

Computer data banks and the future (July) 60

Computer services industry—feast or famine? (Sept) 204

A look into the Canadian '70s (Nov) 366

### Financial statements

Disclosure of budgeted financial statements, C. L. Mitchell (Nov) 326

### Firm/member announcements

(July) 69, (Aug) 135, (Sept) 212, (Oct) 302, (Nov) 386, (Dec) 459

### Goodwill

Goodwill in an accounting practice (Pract For) (Oct) 295

### Insurance

Leasing—insurance requirements, W. R. Richmond (July) 30

Loss of health—benefits and costs, A. G. Taylor (Sept) 177

### Investment

Proposal of risk analysis, A. A. Bercezi and J. M. Ventura (Aug) 88

### Issue in focus

Investigation, search and seizure provisions and privileged communications (Sept) 191

Proposed taxation recommendations (Sept) 186

Task Force 2000—Progress report (Oct) 278

### Leases

Financing through sales and leaseback of real estate, E. N. Yarmon (Aug) 103

Leasing—insurance requirements, W. R. Richmond (July) 30

Leasing management and the computer, G. D. G. Grosset (Sept) 173

Leasing — a marketing concept, A. Holmes (Oct) 269

#### **Legal cases department**

*Ed. by R. W. V. Dickerson*

Accountants and lawyers (Oct) 300

Beneficial owners (Oct) 300

Dissenting shareholder (Oct) 300

Due diligence (Aug) 131

#### **Letters**

(July) 7, (Aug) 84, (Sept) 148, (Nov) 322, (Dec) 403

#### **Machines and management department**

*Ed. by K. R. Oswell*

Audio-visual presentations take a big leap ahead with VTR (July) 62

Computer input preparation (Nov) 380

Magnetic tape key-recorders (Sept) 209

#### **Management/Gestion**

Formation des administrateurs, La, H. Hartung (Aug) 107

Management education for chartered accountants (Quotable quotes) (Aug) 113

#### **Management accounting**

Management accounting in the used car business, J. Matthews (Nov) 340

#### **Management services department**

*Ed. by P. J. Taylor and J. R. Hearn*

Financial control of marketing strategy (Oct) 297

Planning, some basic principles (Dec) 455

Preparing an audio visual presentation (Aug) 124

#### **Marketing**

Financial control of marketing strategy (Man Serv) (Oct) 297

Leasing — a marketing concept, A. Holmes (Oct) 269

#### **Méthode du chemin critique**

Méthode du chemin critique, La, A. Saint-Denis (Nov) 355

#### **Models**

Use of quantitative models in computer evaluation, The, B. Schwab (July) 26

#### **Motivation**

Why isn't money everything? (Pract For) (Nov) 373

#### **News and events/Au jour le jour**

Accounting for human resources (July) 6

Accounting for "Men of Account" (Nov) 314

AICPA Council approves two rule changes (Aug) 81

Another international study published (July) 6

Australia site of Tenth International Congress (Nov) 312

Banff Conference 1969 (Oct) 224

Business Outlook 1970 is theme of NICB meeting (Dec) 397

Capital investment outlook (Dec) 396

CICA Council elects honorary member (July) 4

CICA Tax Course rescheduled to 1970 (Nov) 312

Closing world's income gap theme of conference (July) 7

Corporations Act revisions (July) 5

Course on Taxation White Paper (Dec) 396

Effect of inflation on corporate reporting (Aug) 81

English Institute's new president (July) 5

Executive member dies—D. C. O'Brien (Nov) 312

FEI appoints Canadian subcommittee chairmen (Aug) 81

Government clarifies "pass - through" guidelines (July) 6

Horizon 2000 (Sept) 144

How much do CAs earn? (Sept) 146

In the wake of Watkins (Nov) 314

Integration in the U.K.—further developments (Dec) 396

Integration of the profession in the U.K. (July) 7

Issue in focus (Sept) 144

Kent explores professional problem (Dec) 397

Macdonald Award judges (Sept) 144

Macdonald Award winner (Aug) 80

"Management services" has new Editor (Dec) 396

Members in the news (Aug) 80

New AICPA President (Nov) 312

New editor appointed to Practitioners Forum (July) 5

New editor for Machines and Management (July) 5

New president for CAMC (Aug) 81

New staff appointments (Aug) 80, (Dec) 396

New Zealand adopts "CA" (Sept) 146

Ontario senior students play the business game (Nov) 312

OSC guidelines for real estate transactions (Sept) 146

P.E.I. adopts university degree (July) 5

Privilege and tax advisers (Aug) 80

Rédacteur français (July) 4

UBC hosts C. L. King Memorial Lecture (Nov) 312

U.K. degree course in accountancy (Aug) 81

Unified accountancy profession proposed for Australia (Sept) 148

University degree to be required in Ontario (July) 4

#### **Non-profit organizations**

Audit reports for non-profit organizations, J. A. Milburn (Dec) 429

#### **Pensions**

Accounting for pension funds—registered retirement pension plans, R. S. DeMone (Oct) 255

Actuarial aspects of pension costs, R. A. Field (Sept) 163

Employee pension plans and income tax, R. A. Barr; C. G. Carlton (Dec) 420

Executive pension and deferred compensation plans, H. J. Crofts (July) 20

Pension plans—small business and the self-employed, J. B. Withrow (Aug) 94

Review of government and private pension plans, J. F. Coate (Nov) 331

#### **Practitioners forum**

*Ed. by W. M. E. McLeod*

Case for the chartered accountant in public life, A (Sept) 202

Goodwill in an accounting practice (Oct) 295

Management approach to client services (Aug) 121

Partner as he should be, The (July) 65

Private companies: the lack of corporate minutes—what to do? (Dec) 452

Shares in a client company—the need for a policy for staff (July) 66

Why isn't money everything? (Nov) 373

#### **Privileged communications**

Accountants and lawyers (Legal Cases) (Oct) 300

#### **Professional profile**

Henderson, A. M. (Aug) 86

Maheu, J.-E. (Oct) 247

#### **Prospectuses**

Earnings statements in prospectuses, C. B. Matheson (Aug) 99

#### **Quotable quotes**

Management education for chartered accountants (Aug) 113

Management process, The, S. W. Becker (Dec) 440

New computer concepts increase the user's choices, H. Gellman (Nov) 359

Proposed Research Recommendations "Earnings per Share" (July) 41

Some aspects of current financial reporting in the United States, A. Barr (Oct) 282

#### **Real estate**

Financing through sales and leaseback of real estate, E. N. Yarmon (Aug) 103

OSC guidelines for real estate transactions (N and E) (Sept) 146

#### **Recommended reading department**

*Ed. by A. Beedle and R. E. G. Nicol*  
(July) 8, (Aug) 82, (Sept) 150, (Oct) 236, (Nov) 318, (Dec) 399

#### **Seriously now . . .**

Origins, A. N. Davidson (Dec) 404

#### **Taxation**

Carter by instalments, D. R. Huggett (Dec) 409

Employee pension plans and income tax, R. A. Barr and C. G. Carlton (Dec) 420

Quebec and Ontario capital and place of business taxes, T. R. Burpee (Sept) 167

### **Tax planning**

Tax planning or tax evasion, J. L. Gourlay (Oct) 250

### **Tax review department**

*Ed. by D. R. Huggett*

Bill C-191 (Aug) 128

Heads I win; tails you lose (Dec) 447

Income tax amendments (July) 57

Round-up — election to capitalize interest; Quebec succession duties; federal estate tax (Sept) 199

Taxation of insurance companies—Part I (Oct) 289; Part II (Nov) 369

Taxation of life insurance policies (Sept) 200

## **Index to contributors**

### **Repertoire des auteurs**

Alexander, M. O., Financial forecasting —a part of the accountant's professional work (Oct) 259

Barr, A., Some aspects of current financial reporting in the United States (Quotable quotes) (Oct) 282

Barr, R. A., Employee pension plans and income tax (Dec) 420

Bartlett, A. F., Financial control of marketing strategy (Man Serv) (Oct) 297

Becker, S. W., The management process (Quotable quotes) (Dec) 440

Beedle, A., editor of Recommended reading department

Berzi, A., A proposal of risk analysis (Aug) 88

Broome, J. M., A case for the chartered accountant in public life (Pract For) (Sept) 202

Buchanan, J. W. D., Private companies: the lack of corporate minutes—what to do? (Pract For) (Dec) 452

Buetow, C. P., Preparing an audio visual presentation (Man Serv) (Aug) 124

Burpee, T. R., Quebec and Ontario capital and place of business taxes (Sept) 167

Carlton, C. G., Employee pension plans and income tax (Dec) 420

Coate, J. F., Review of government and private pension plans (Nov) 331

Cook, C. R., Communication and the accountant (Edit) (Sept) 157

Crofts, H. J., Executive pension and deferred compensation plans (July) 20

Croteau, O., L'achalandage n'est pas un actif (July) 34

Davidson, A. N., Origins (Seriously now) (Dec) 404

DeMone, R. S., Accounting for pension funds—registered retirement pension plans (Oct) 255

Denham, F. R., Physical distribution in Canada today—theory and practice (Dec) 425

Despard, A. W., Defalcations—the increasing trend (Nov) 336

Dickerson, R. W. V., editor of Legal cases department

Elliott, S., Ethics? (Edit) (Nov) 325

Enthoven, A. J. H., L'Évolution du rôle de la comptabilité (Sept) 182

Field, R. A., Actuarial aspects of pension costs (Sept) 163

Fleischman, J. E., Magnetic tape key-recorders (Mach and Man) (Sept) 209

Gaston, S. J., Controls surrounding data processing (Ed and Train) (Nov) 383

Gellman, H., New computer concepts increase the user's choices (Quotable quotes) (Nov) 359

Gourlay, J. L., Tax planning or tax evasion (Oct) 250

Gowland, D. M., Computer input preparation (Mach and Man) (Nov) 380

Grant, J. D., editor of Finance and investment department

Graves, M. G., The seat is out (Edit) (Aug) 87

Gray, G. C. P., editor of Education and training department

Gray, K. E., The partner as he should be (Pract For) (July) 65

Grosset, G. D. G., Leasing management and the computer (Sept) 173

Hartung, H., La formation des administrateurs (Aug) 107

Hawes, H. K., Goodwill in an accounting practice (Pract For) (Oct) 295

Hearn, J., editor of Management services department, December

Hearn, J., Planning—some basic principles (Man Serv) (Dec) 455

Holmes, A., Leasing—a marketing concept (Oct) 269

Huggett, D. R., editor of Tax review department

Carter by instalments (Dec) 409

Hunter, G. W., Government and the accounting profession (Edit) (Oct) 249

Huot, R., Should an unprofitable division be closed? (Ed and Train) (Oct) 293

Linhart, S. W., Management approach to client services (Pract For) (Aug) 121

Matheson, C. B., Earnings statements in prospectuses (Aug) 99

Matthews, D. J., The statutory audit and small, closely held companies (Oct) 263  
La vérification statutaire et la petite compagnie appartenant à un groupe restreint d'actionnaires (Nov) 345

Matthews, J., Management accounting in the used car business (Nov) 340

McLeod, W. M. E., editor of Practitioners forum

Meikle, G. R., Opening the communications channel: the Auditape System (Dec) 415

Milburn, J. A., Audit reports for non-profit organizations (Dec) 429

Mitchell, C. L., Disclosure of budgeted financial statements (Nov) 326

Moore, I., Computer data banks and the future (Fin and Inv) (July) 60

Mulcahy, G. (Miss) editor of Accounting research department

Newhouse, F. J., Audio-visual presentations take a big leap ahead with VTR (Mach and Man) (July) 62

Nicol, R. E. G., editor of Recommended reading department

Noble, K. D., Goodwill in an accounting practice (Pract For) (Oct) 295

Oswell, K. R., editor of Machines and management department

Ouellette, M. R., L'Informatique et la comptabilité (Dec) 436

Petrie, J. R., Canada in 30 years—implications for the accounting profession (July) 12

Read, W. H., Behavioural science and business, the changing scene (Sept) 158

Richmond, W. R., Leasing—insurance requirements (July) 30

Rosen, I. L., The statutory audit and small, closely held companies (Oct) 263  
La vérification statutaire et la petite compagnie appartenant à un groupe restreint d'actionnaires (Nov) 345

Rousseau, J.-G., Le comptable et l'ordinateur (Oct) 274

Saint-Denis, A., La méthode du chemin critique (Nov) 355

Schwab, B., The use of quantitative models in computer evaluation (July) 26

Selby, R. F., Audit tests of computerized systems (Ed and Train) (Sept) 206

Stickler, A. D., Changes of year-end (Ed and Train) (Oct) 292

Taylor, A. G., Loss of health—benefits and costs (Sept) 177

Taylor, P. J., editor of Management services department (Aug and Oct)

Temrick, E., The antecedents of double entry bookkeeping (Ed and Train) (Dec) 450

Trites, G. D., Accounting for business combinations—purchases v. poolings (Acctg Res) (Aug) 118

Turnbull, G., A look into the Canadian '70s (Fin and Inv) (Nov) 366

Ventura, J. M., A proposal of risk analysis (Aug) 88

Wallace, W. P., A look at audit commitments and the auditor's independence (July) 17

Wells, D. S., Why isn't money everything? (Pract For) (Nov) 373

White, F. T., Computer services industry—feast or famine? (Fin and Inv) (Sept) 204

Withrow, J. B., Pension plans—small business and the self-employed (Aug) 94

Yarmon, E. N., Financing through sales and leaseback of real estate (Aug) 103



geted  
d the  
nting  
enta-  
VTR  
nded  
ting  
and  
t la  
pli-  
sion  
and  
158  
re-  
and  
263  
tite  
upe  
rdi-  
min  
od-  
zed  
Ed  
its  
v-  
ole  
(n)  
ss  
gs  
an  
a-  
t-  
ce  
y-  
y  
(t)  
s  
3